

**Internal Service Funds**  
**Combining Statement of Net Assets**  
**December 31, 2007**

	<b>Equipment Rental</b>	<b>Risk Management</b>	<b>Pits &amp; Quarries</b>	<b>Facilities</b>
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ 2,081,012	\$ 1,472	\$ 98,817	\$ 23,692
Investments	2,777,873	9,141,784	131,939	31,632
Accounts Receivable		-	-	-
Interest Receivable		110,548	-	-
Due from Other Funds	298,832	585	14,502	66,385
Due from Other Governmental Units	453	-	-	23,152
Inventories	311,937	-	316,553	11,001
Prepayments	6,893	188,526	-	59,145
Restricted Assets:		-		
Investments		-	-	-
Long-Term Assets:				
Land	491,833	-	224,141	-
Buildings & Structures, Net	1,912,644	-	-	-
Other Improvements, Net	493,927	-	-	-
Machinery & Equipment, Net	4,698,413	-	-	5,058
<b>Total Assets</b>	<b>\$ 13,073,817</b>	<b>\$ 9,442,915</b>	<b>\$ 785,952</b>	<b>\$ 220,065</b>
<b>Liabilities</b>				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 72,074	\$ 4,178	\$ 35	\$ 92,840
Claims & Judgments Payable		1,479,823	-	-
Due to Other Funds	20,419	34	1,508	20,707
Due to Other Governmental Units	974	13,825	73	6,051
Accrued Employee Benefits	44,833	-	-	75,069
Custodial Accounts		-	-	-
Long-Term Liabilities:				
Employee Leave Benefits	84,508	-	-	155,380
<b>Total Liabilities</b>	<b>222,808</b>	<b>1,497,860</b>	<b>1,616</b>	<b>350,047</b>
<b>Net Assets</b>				
Invested in Capital Assets	7,596,817	-	224,141	5,058
Restricted for Risk Management/County	-	-	-	-
Unreserved	5,254,192	7,945,055	560,195	(135,040)
<b>Total Net Assets</b>	<b>\$ 12,851,009</b>	<b>\$ 7,945,055</b>	<b>\$ 784,336</b>	<b>\$ (129,982)</b>

**Internal Service Funds**  
**Combining Statement of Net Assets**  
*December 31, 2007*

	County Insurance	Information Services	Totals
<b>Assets</b>			
Current Assets:			
Cash & Cash Equivalents	\$ 35,000	\$ 224,817	\$ 2,464,810
Investments	1,057,748	300,172	13,441,148
Accounts Receivable	-	1,377	1,377
Interest Receivable	14,013	-	124,561
Due from Other Funds	544	29,265	410,113
Due from Other Governmental Units	-	27,627	51,232
Inventories	-	1,760	641,251
Prepayments	23,689	25,504	303,757
Restricted Assets:			
Investments	748,121	-	748,121
Long-Term Assets:			
Land	-	-	715,974
Buildings & Structures, Net	-	-	1,912,644
Other Improvements, Net	-	-	493,927
Machinery & Equipment, Net	-	35,593	4,739,064
<b>Total Assets</b>	<b>\$ 1,879,115</b>	<b>\$ 646,115</b>	<b>\$ 26,047,979</b>
<b>Liabilities</b>			
Current Liabilities:			
Accounts/Vouchers Payable	\$ -	\$ 18,807	\$ 187,934
Claims & Judgments Payable	334,983	-	1,814,806
Due to Other Funds	-	17,669	60,337
Due to Other Governmental Units	-	26	20,949
Accrued Employee Benefits	-	45,320	165,222
Custodial Accounts	-	128	128
Long-Term Liabilities:			
Employee Leave Benefits	-	69,723	309,611
<b>Total Liabilities</b>	<b>334,983</b>	<b>151,673</b>	<b>2,558,987</b>
<b>Net Assets</b>			
Invested in Capital Assets	-	35,593	7,861,609
Restricted for Risk Management/County	748,121	-	748,121
Unreserved	796,011	458,849	14,879,262
<b>Total Net Assets</b>	<b>\$ 1,544,132</b>	<b>\$ 494,442</b>	<b>\$ 23,488,992</b>